

KENTUCKY INDIVIDUAL INCOME TAX RETURN

Full-Year Residents Only

For calendar year or
other taxable year beginning _____, 2005, and ending _____, 200__

2005

A. Spouse's Social Security Number
400004269

B. Your Social Security Number
400004219

Name – Last, First, Middle Initial (Joint or combined return, give both names and initials.)

HOAGIE TEST A

HOAGIE TUNA S

Mailing Address (Number and Street or PO Box)

123 FRONT ST

Apartment Number

City, Town or Post Office

PUNTA GORDA BELIZE

State

Zip Code

FILING STATUS (see instructions) Field 0305

1. ☐ Single
 2. ☒ Married, filing separately on this combined return. (If both had income.)
 3. ☐ Married, filing joint return.
 4. ☐ Married, filing separate returns. Enter spouse's social security number above and full name here.

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1) <input checked="" type="checkbox"/>	(4) <input checked="" type="checkbox"/>
Republican	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
No Designation	(3) <input type="checkbox"/>	(6) <input type="checkbox"/>
	Field 0305	Field 0305

INCOME

5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 (If total of Columns A and B is \$25,736 or less, you may qualify for the Family Size Tax Credit. See instructions.)

6 Additions from Schedule M, line 6.

7 Add lines 5 and 6.

8 Subtractions from Schedule M, line 16.

9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**.

10 **Itemizers:** Enter itemized deductions from Kentucky Schedule A.

Non-itemizers: Enter \$1,910 in Columns A and/or B.

11 Subtract line 10 from line 9. This is your **Taxable Income**.

12 Enter Tax from from Tax Table, Computation or Schedule J.

Check if from Schedule J. ☐

13 Enter tax from Form 4972-K ☒ Schedule RCR ☐

14 Add lines 12 and 13 and enter total here.

15 Enter amounts from page 2, Section A, lines 13A and 13B.

16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero.

17 Enter amounts from Page 2, Section B, lines 4A and 4B.

18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero.

19 Add tax amount(s) in Columns A and B, line 18 and enter here.

20 Check the box that represents your total family size (see instructions for lines 20 and 21) **Field 0320**

21 Multiply line 19 by the **Family Size Tax Credit** decimal amount ____ (100%) and enter here

22 Subtract line 21 from line 19.

23 Enter **Education Tuition Tax Credit** from Form 8863-K

24 Subtract line 23 from line 22

25 Enter **Child and Dependent Care Credit**

from federal Form 2441, line 9 **.00** X 20% (.20)

26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero.

27 Enter **KENTUCKY USE TAX** from worksheet in the instructions.

28 Add lines 26 and 27. Enter here and on page 2, line 29. This is your **Total Tax Liability**.

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or Joint)

44000.00

12852.00

0.00

0.00

44000.00

12852.00

41110.00

10000.00

2890.00

2852.00

1910.00

1910.00

980.00

942.00

19.00

19.00

0.00

130.00

19.00

149.00

0.00

.00

19.00

149.00

20.00

20.00

0.00

129.00

129.00

1 2 3 4

0.00

129.00

.00

129.00

0.00

129.00

.00

129.00

Attach a complete copy of federal Form 1040 if you received

Farm, business, or rental income or loss. If not required, check here ☐

Do you wish to receive

a packet next year? (check one) 1 ☐ Yes 2 ☒ No

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

11122

Your Signature (If joint or combined return, both must sign)

Spouse's Signature

Date Signed

888-555-1111

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

REFUND/TAX PAYMENT SUMMARY

29 Enter Total Tax Liability from Page 1, line 28.

129.0030 (a) Enter Kentucky income tax withheld as shown on **attached**

2005 Form W-2(s), and other supporting statements.

30(a) **.00**

(b) Enter 2005 Kentucky estimated tax payments.

30(b)

(c) Enter Kentucky corporation income tax credit (KRS 141.420(3) (c))

30(c)

31 Add lines 30(a) through 30(c).

.0032 If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions).**.00****See instructions for a detailed description of funds.**33 **Nature and Wildlife Fund Contribution**\$2 \$5 \$10 Other **0.00**34 **Child Victims' Trust Fund Contribution**\$2 \$4 Other **0.00**35 **Veterans' Program Trust Fund Contribution** **0.00**36 **Breast Cancer Research and Education Trust Fund Contribution** **0.00**37 Add lines 33 through 36. **.00**38 Amount of line 32 to be **CREDITED** to your 2006 **ESTIMATED TAX**.39 Subtract lines 37 and 38 from line 32. Amount to be **REFUNDED TO YOU** **.00****TAX PAYMENT SUMMARY**40 If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE** **129.00**

41 (a) Estimated tax penalty

(c) Late payment penalty

Check if Form 2210-K attached

(d) Late filing penalty

(b) Interest

(e) Add lines 41(a) through 41(d).

Enter here..... 41(e)

42 Add lines 40 and 41(e) and enter here. This is the **AMOUNT YOU OWE****129.00****Make check payable to Kentucky State Treasurer. Write your Social Security number and "KY Income Tax—2005" on the check.****Staple check on top of attached wage and tax statements on page 1.****SECTION A: BUSINESS INCENTIVE AND OTHER TAX CREDITS**

- 1 Enter nonrefundable Kentucky corporation income tax credit (KRS 141.420(3))
- 2 Enter skills training investment credit (attach copy(ies) of certification).
- 3 Enter historic preservation restoration credit.
- 4 Enter credit for tax paid to another state (**attach copy of return(s) filed with other state**).
- 5 Enter unemployment credit (attach Schedule UTC).
- 6 Enter recycling and/or composting equipment credit (attach Schedule RC).
- 7 Enter Kentucky Investment Fund credit (attach copy(ies) of certification).
- 8 Enter credit for purchases of Kentucky coal used for generating electricity.
- 9 Enter qualified research facility credit (attach Schedule QR).
- 10 Enter GED Incentive credit (attach Form DAEL-31).
- 11 Enter environmental remediation credit (Brownfields).
- 12 Enter biodiesel credit.
- 13 Add lines 1 through 12, Columns A an B. Enter here and on page 1, line 15.

A. Spouse

B. Yourself (or Joint)

SECTION B: PERSONAL TAX CREDITS

- Check Regular Check both if 65 or over Check both if blind
- 1 (a) Credits for yourself: ☒ ☐ ☐ ☐
 - (b) Credits for spouse: ☒ ☐ ☐ ☐
 - 2 **DEPENDENTS**
- | First Name | Last Name | Dependent's
social security number | Dependents
relationship
to you | * check if qualifying
child for family
size tax credit |
|------------|-----------|---------------------------------------|--------------------------------------|--|
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> |
- 3 Add total number of credits claimed on lines 1 and 2. If married filing separately on a combined.. return (Filing Status 2), Each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B.
 - 4 Multiply credits on lines 3A by \$20 and enter on line 4A. Multiply credits on lines 3B by \$20 and enter .. on line 4B. Enter here and on page 1, line 17, Columns A and B.....

1. Enter number of boxes checked on line 1 **02**
 2. Enter number of dependents who:
lived with you **00**
did not live with you (see instr) **00**
other dependents **00**
 3. Total Credits **02**
- | | |
|---------------|---------------|
| 00 3A | 02 3B |
| X \$20 | X \$20 |
| 00 4A | 40 4B |

SECTION C -- FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number
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SCHEDULE MForm 740
42A740-M

Department of Revenue

**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Attach to Form 740.

2005

Enter name(s) as shown on tax return.

HOAGIE TEST A & TUNA S

Your Social Security Number

400-00-4219**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME****A. Spouse (Use if Filing Status 2 is checked.)****B. Yourself (or Joint)**

- 1 Enter interest income from bonds issued by
other states and their political subdivisions..... 1
- 2 Enter self-employed health insurance
deduction from federal Form 1040, line 29 2
- 3 Enter resident adjustment from partnerships,
fiduciaries and S corporations, Schedule K-1 3
- 4 Enter federal depreciation from Form 4562..... 4
- 5 Other additions (specify):
(a)
(b)
(c) 5
- 6 Total Additions. Enter here and on
Form 740, page 1, line 6 6

**PART II SUBTRACTIONS FROM FEDERAL
ADJUSTED GROSS INCOME**

- 7 Enter state income tax refund or credit
reported as income on federal Form 1040..... 7
- 8 Enter interest income from U.S.
government bonds and securities..... 8
- 9 Enter excludable amount of retirement income
(attach Schedule P if more than \$41,110)..... 9
- 10 Enter taxable amount of Social Security and
Railroad Retirement Board benefits from federal
Form 1040, line 20(b) (1040A, line 14(b))..... 10
- 11 Enter long-term care insurance premiums 11
- 12 Enter health insurance premiums not
previously deducted from income. Do not
include premiums paid with pretax dollars
(see instructions)..... 12
- 13 Enter resident adjustment from partnerships,
fiduciaries and S corporations, Schedule K-1 13
- 14 Enter Kentucky depreciation from Form 4562-K.. 14
- 15 Other subtractions (specify):
(a)
(b)
(c) 15
- 16 Total Subtractions. Enter here and on
Form 740, page 1, line 12 16

41110.00**10000.00****41110.00****10000.00**

SCHEDULE PForm 740
42A740-P

Department of Revenue

**KENTUCKY
PENSION INCOME EXCLUSION**

➤ Attach to Form 740, 740-NP or 741.

Use this form to calculate excludable retirement income.

2005

Enter name(s) as shown on tax return.

HOAGIE TEST A & TUNA S

Your Social Security Number

400004219**Complete this schedule and file with Form 740 if:**

- your taxable pension and retirement income from all sources is **greater than \$41,110**; and
 - you are retired from the federal government, the Commonwealth of Kentucky or a Kentucky local government; or
 - you receive supplemental U.S. Railroad Retirement Board benefits.
- you file Form 4972-K, Tax on Lump-Sum Distributions.

All others, STOP, you do not need to complete Schedule P. See instructions for Schedule M, line 9.**PART I—EXEMPT RETIREMENT INCOME**

- Enter on line (a) or (b) the amount of federal, Kentucky state and Kentucky local government pension and retirement income attributable to service credit earned before January 1, 1998, and supplemental U.S. Railroad Retirement Board benefits included on federal Form 1040, line 16(b) (Form 1040A, line 12(b)). Also include federal or Kentucky disability retirement income attributable to service credit earned before January 1, 1998.

- (a) If date of retirement is
- before January 1, 1998**
- , enter here.

Names of Payers	Dates of Retirement	Spouse	Yourself
		A.	B.
Total ➤			

- (b) If date of retirement is
- after December 31, 1997**
- , complete the worksheet on the reverse of this form and enter here.

Names of Payers	Dates of Retirement	Taxable Pension	Exempt Percentage	Spouse	Yourself
				A.	B.
Total ➤					

- (c) Add lines 1(a) and 1(b)..... (c)

PART II—OTHER RETIREMENT INCOME (Not Included in Line 1(c))

2. Enter the total of taxable retirement income not included in line 1(c) above as reported on federal Form 1040, line 15(b) or 16(b) (Form 1040A, line 11(b) or 12(b)). Also report other disability retirement income or deferred compensation included on federal Form 1040, line 7 (Form 1040A, line 7).....	2	44000.00	10000.00
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PART III—TOTAL TO BE EXCLUDED THIS YEAR

3. Enter the lesser of line 2 or \$41,110.....	3	41110.00	10000.00
4. Add lines 1(c) and 3. Enter here and on Schedule M, line 9 (Form 740-NP, page 3, line 10(b) or Form 741, line 11).....	4	41110.00	10000.00

Joint filers—Combine lines 4(a) and 4(b) and enter on appropriate form.**Stop here unless you have a lump-sum distribution reported on Form 4972-K.****Form 4972-K Filers—If line 3 is less than \$41,110, enter the amount on Form 4972-K, Part II, line 2.**

4972-K

42A740-S21

Department of Revenue

**Kentucky
Tax on Lump-Sum Distributions**

)From Qualified Plans of Participants Born Before January 2, 1936)

Attach to Form 740, Form 740-NP or Form 741. See federal instructions.

2005

Enter name of recipient of distribution
HOAGIE TEST A

Social Security or federal identification number
400004219

PART I – Qualifications – An individual who qualifies to file federal Form 4972 qualifies to file Form 4972-K.

1 Are you filing federal Form 4972?

If "yes", you are qualified to file Form 4972-K. If "no", do not complete the rest of this form. See instructions for Schedule M, line 9 (Form 740-NP, page 3, line 10(b)).

YES**PART II – Excludable Lump-Sum Income—Complete this part after you have completed Schedule P.**

2 Enter the amount from Schedule P, line 3

10000.00

3 Subtract line 2 from \$41,110

31110.00

4 Enter the amount from line 8(a) plus line 9

43800.00

5 Enter the lesser from line 3 or line 4

31110.00

6 Amount of line 5 to be applied to capital gain distributions. Enter here and on line 8(b)

8000.00

7 Amount of line to be applied to regular lump-sum distributions. Subtract line 6 from line 5. Enter here and on line 12.

23110.00**PART III – Complete this part only if you chose the 20% federal capital gain election.**

8 (a) Capital gain part from Box 3, Form 1099-R

8000.00

(b) Enter the exclusion from line 6

8000.00

(c) Subtract line 8(b) from line 8(a). Enter here and include on Schedule M, line 5
(Form 740-NP, page 3, line 16, Column B or Form 741, Schedule M, line 3)

0.00**PART IV – Complete this part to choose the 10-year option.**

9 Ordinary income from 1099-R, Box 2a minus Box 3. If you did not complete Part III, enter the amount from Box 2a of Form 1099-R (taxable amount) (see federal instructions)

35800.00

10 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996

11 Subtract line 10 from line 9 (total federal taxable amount)

35800.00

12 Enter the exclusion from line 7

23110.00

13 Subtract line 12 from line 11 (total Kentucky taxable amount)

12710.00

14 Current actuarial value of annuity, if applicable (from Form 1099-R, Box 8)

0.00

15 Add lines 13 and 14 (adjusted total taxable amount). If this amount is \$70,000 or more, skip lines 16 through 19, and enter this amount on line 20

12710.00

16 Multiply line 15 by 50% (.50), but do not enter more than \$10,000

6355.00

17 Subtract \$20,000 from line 15. Enter difference. If line 15 is \$20,000 or less, enter zero

0.00

18 Multiply line 17 by 20% (.20)

0.00

19 Subtract line 18 from line 16 (minimum distribution allowance)

6355.00

20 Subtract line 19 from line 15

6355.00

21 Federal estate tax attributable to lump-sum distribution. Do not deduct on Form 740, Form 740-NP or Form 741 the amount attributable to the ordinary income entered on line 9 (see federal instructions)

0.00

22 Subtract line 21 from line 20

If line 14 is blank, skip lines 23 through 25 and go to line 26.

6355.00

23 Divide line 14 by line 15 and enter the result as a decimal (round to four places)

0.0000

24 Multiply line 19 by the decimal amount on line 23

0.00

25 Subtract line 24 from line 14

0.00

26 Multiply line 22 by 10% (.10)

635.50

27 Tax on amount on line 26. Use the tax rate schedule in the instructions

13.00

28 Multiply line 27 by 10. If no entry on line 14, skip lines 29 through 31, and enter this amount on line 32

130.00

29 Multiply line 25 by 10\$ (.10)

0.00

30 Tax on amount on line 29. Use the tax rate schedule in the instructions

0.00

31 Multiply line 30 by 10

0.00

32 Tax on lump-sum distribution. Subtract line 31 from line 28. Enter here and on Form 740, line 13 or Form 741, line 17(b). Form 740-NP, include tax in the amount on Form 740-NP, page 1, line 14.

(multiple recipients, see federal instructions.)

130.00

Label

(See instructions on page 16.)
Use the IRS label.
Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning	2005, ending	20	OMB No. 1545-0074
Your first name and initial TEST A	Last name HOAGIE	Your social security number 400-00-1019	
If a joint return, spouse's first name and initial TUNA S	Last name HOAGIE	Spouse's social security number 400-00-2019	
Home address (number and street). If you have a P.O. box, see page 16. 123 FRONT ST		Apt. no. BEHIZE	
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. PUNTA GORDA		You must enter your SSN(s) above.	
Presidential Election Campaign		Checking a box below will not change your tax or refund.	

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☒ You ☒ Spouse

Filing Status

Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

6 a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b	2
b <input checked="" type="checkbox"/> Spouse				No. of children on 6c who:	
c Dependents:				● lived with you	
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	● did not live with you due to divorce or separation (see page 18)	
				Dependents on 6c not entered above	
				Add numbers on lines above	2
d Total number of exemptions claimed					

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	5,000
8a Taxable interest. Attach Schedule B if required	8a	
b Tax-exempt interest. Do not include on line 8a	8b	
9a Ordinary dividends. Attach Schedule B if required	9a	
b Qualified dividends (see page 20)	9b	
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)	10	
11 Alimony received	11	
12 Business income or (loss). Attach Schedule C or C-EZ	12	15,000
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here	13	2,852
14 Other gains or (losses). Attach Form 4797	14	
15a IRA distributions	15a	11,500
b Taxable amount (see page 22)	15b	10,000
16a Pensions and annuities	16a	46,000
b Taxable amount (see page 22)	16b	44,000
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see page 24)	20b	
21 Other income.	21	(17,627)
STATEMENT # 1		
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	59,225

Adjusted Gross Income

23 Educator expenses (see page 26)	23	
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25 Health savings account deduction. Attach Form 8889	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	1,060
28 Self-employed SEP, SIMPLE, and qualified plans	28	
29 Self-employed health insurance deduction (see page XX)	29	1,313
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN	31	
32 IRA deduction (see page XX)	32	
33 Student loan interest deduction (see page XX)	33	
34 Tuition and fees deduction (see page XX)	34	
35 Domestic production activities deduction. Attach Form 8903	35	
36 Add lines 23 through 31a and 32 through 35	36	2,373
37 Subtract line 36 from line 22. This is your adjusted gross income	37	56,852